Colombo Fort Investments PLC

Company No PQ 100

Interim Financial Statements for the Quarter Ended

30th June, 2026

COLOMBO FORT INVESTMENTS PLC

Company No PQ 100

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

Audited Year ended 31.03.2026 Rs.'000		Unaudited Quarter ended 30.06.2026 Rs.'000	Unaudited Quarter ended 30.06.2025 Rs.'000	Variance %
110,160	**Revenue**	29,560	51,170	-42
(20,431)	Cost of Investments disposed	-	(20,431)	+100
704,536	Net change in Fair Value through Profit or Loss Financial Assets	45,421	233,484	-81
(13,788)	Administrative Expenses	(3,204)	(2,776)	-15
780,477	**Operating Profit**	71,777	261,447	-73
-	Finance Income	-	-	-
(2,782)	Finance Costs	(2,113)	-	-
777,695	**Profit Before Tax**	69,664	261,447	-73
-	Income Tax Expenses	-	-	-
777,695	**Profit for the period**	69,664	261,447	-73
	Other Comprehensive Income			
	Items that will not to be reclassified to Profit or Loss			
659,480	Financial Assets at Fair Value through Other Comprehensive Income - Net change in Fair Value	9,876	588,015	-98
361	- Transfer of realised gains on disposal of Financial Assets at Fair Value through Other Comprehensive Income	-	-	-
659,841	**Total Other Comprehensive Income**	9,876	588,015	-98
1,437,536	**Total Comprehensive Income**	79,540	849,462	-91
86.99	Earnings per share (Rs.)	7.79	29.25	
4.00	Dividend per share (Rs.)	-	-	
-	Dividend proposed per share (Rs.)	-	-	

COLOMBO FORT INVESTMENTS PLC

Company No PQ 100

STATEMENT OF FINANCIAL POSITION

Audited As at 31.03.2026 Rs.'000		Unaudited As at 30.06.2026 Rs.'000	Unaudited As at 30.06.2025 Rs.'000
	ASSETS		
	Non-current Assets		
	Financial Assets at Fair Value through Other		
3,531,075	Comprehensive Income	3,545,375	3,333,539
3,531,075	**Total Non Current Assets**	3,545,375	3,333,539
	Current Assets		
1,302,999	Financial Assets at Fair Value through Profit or Loss	1,363,212	773,119
82	Receivables	75	-
157	Prepayments	104	102
1,985	Cash & Cash Equivalents	799	65,397
1,305,223	**Total Current Assets**	1,364,190	838,618
4,836,298	**Total Assets**	4,909,565	4,172,157
	EQUITY & LIABILITIES		
	Equity		
326,889	Stated Capital	362,304	313,709
16,500	General Reserve	16,500	16,500
3,037,600	Fair Value Reserve of Financial Assets at FVOCI	3,047,476	2,970,450
1,378,070	Retainted Earnings	1,412,319	870,687
4,759,059	**Total Equity**	4,838,599	4,171,346
-	**Non - Current Liabilities**	-	-
-	**Total Non- Current Liabilities**	-	-
	Current Liabilities		
77,145	Trade & Other Payables	70,872	447
94	Dividends Payable	94	364
77,239	**Total Current Liabilities**	70,966	811
77,239	**Total Liabilities**	70,966	811
4,836,298	**Total Equity & Liabilities**	4,909,565	4,172,157
532.35	Net Asset per Share (Rs.)	541.25	466.61

For and on behalf of the Board

(Sgd.) S. Shanmugalingam
Director

(Sgd.) Anushman Rajaratnam
Director

06th August, 2026

COLOMBO FORT INVESTMENTS PLC
Company No. PQ 100

STATEMENT OF CHANGES IN EQUITY

	Stated Capital	General Reserve	Fair Value Reserve of Financial Assets at FVOCI	Retained Earnings	Total Equity
	Rs.'000	Rs.'000	Rs.'000	Rs.'000	Rs.'000
Balance as at 01.04.2025	313,709	16,500	2,382,435	622,417	3,335,061
Profit for the period	-	-	-	261,447	261,447
Other Comprehensive Income	-	-	588,015	-	588,015
	313,709	16,500	2,970,450	883,864	4,184,523
Transactions with owners of the Company recognised directly in equity					
Cash dividend - Interim for the year ended 31.03.2025	-	-	-	(13,181)	(13,181)
Unclaimed Dividend Written back	-	-	-	4	4
Balance as at 30.06.2025	313,709	16,500	2,970,450	870,687	4,171,346
Balance as at 01.04.2026	326,889	16,500	3,037,600	1,378,070	4,759,059
Profit for the period	-	-	-	69,664	69,664
Other Comprehensive Income	-	-	9,876	-	9,876
	326,889	16,500	3,047,476	1,447,734	4,838,599
Transactions with owners of the Company recognised directly in equity					
Scrip dividend - Interim for the year ended 31.03.2026	35,415	-	-	(35,415)	-
Balance as at 30.06.2026	362,304	16,500	3,047,476	1,412,319	4,838,599

COLOMBO FORT INVESTMENTS PLC
Company No : PQ 100

STATEMENT OF CASH FLOWS

Audited as at 31.03.2026 Rs.'000		Unaudited Quarter ended 30.06.2026 Rs.'000	Unaudited Quarter ended 30.06.2025 Rs.'000
	CASH FLOW FROM OPERATING ACTIVITIES		
780,477	Profit before Interest and Tax	71,777	261,447
	Adjustments for ;		
(704,536)	Fair Value changes on Financial Assets	(45,421)	(233,484)
(7,391)	(Profit) / Loss on Disposal of Financial Assets	-	(7,391)
4	Unclaimed Fractional Entitlement written back	-	4
(6,218)	Dividend received as Scrip Dividend	(11,896)	(2,773)
62,336	**Profit before Working Capital Changes**	14,460	17,803
	Changes in Working Capital		
(79)	(Increase) / Decrease in Receivables	7	3
(2)	(Increase) / Decrease in Prepayments	54	52
75,150	Increase / (Decrease) in Trade & Other Payables	(6,273)	(1,547)
(40,364)	(Increase) / Decrease in Financial Assets at FVTPL	(6,403)	15,152
97,041	**Cash generated from / (Used in) Operating Activities**	1,845	31,463
(498)	Tax paid	-	(498)
(2,782)	Interest Paid	(2,113)	-
93,761	**Net Cash Flows from / (used in) Operating Activities**	(268)	30,965
	CASH FLOWS FROM INVESTING ACTIVITIES		
(130,575)	Acquisition of Financial Assets at FVOCI	(918)	(240)
4,396	Proceeds from Disposal of Financial Assets at FVOCI	-	-
(126,179)	**Net Cash Flows from / (used in) Investing Activities**	(918)	(240)
	CASH FLOWS FROM FINANCING ACTIVITIES		
(13,086)	Dividend Paid	-	(12,817)
(13,086)	**Net cash Flows from / (used in) Financing Activities**	-	(12,817)
(45,504)	**Net Increase / (Decrease) in Cash & Cash Equivalents**	(1,186)	17,908
47,489	Cash & Cash Equivalents at the beginning of the period	1,985	47,489
1,985	**Cash & Cash Equivalents at the end of period [Note A]**	799	65,397
	Note A: Cash & Cash Equivalents		
1,985	Cash at bank	799	65,397
1,985		799	65,397

COLOMBO FORT INVESTMENTS PLC

Company No PQ 100

NOTES TO THE FINANCIAL STATEMENTS FOR THE QUARTER ENDED 30TH JUNE, 2026.

* **Market Price recorded during the Quarter**	**30.06.2026**	30.06.2025
	Rs.	Rs.
- Highest	**448.00**	224.00
- Lowest	**362.00**	102.00
- Last traded price	**390.00**	212.00

* Accounting Policies adopted are consistent with the policies published in the Annual Report for the year ended 31st March, 2026.

* The Interim Financial Statements have been prepared in compliance with the requirements of the Sri Lanka Accounting Standard-LKAS 34 on Interim Financial Reporting.

* Wherever necessary Comparative figures have been restated to conform to the presentation and /or classification for the year.

* Cost of quoted shares as at 30th June, 2026 was Rs. 860,645,580/- against the market value of Rs. 4,896,689,454/-

* **Valuation of Investment Portifolio**

	Level 1	**Level 2**	**Level 3**	**Total**
	Rs. '000	**Rs. '000**	**Rs. '000**	**Rs. '000**
30th June, 2026				
Financial Assets at Fair Value through				
- Other Comprehensive Income	3,543,996	-	1,379	3,545,375
- Profit or Loss	1,352,695	10,510	7	1,363,212
	4,896,691	10,510	1,386	4,908,587
30th June, 2025				
Financial Assets at Fair Value through				
- Other Comprehensive Income	3,332,160	-	1,379	3,333,539
- Profit or Loss	773,112	-	7	773,119
	4,105,272	-	1,386	4,106,658

* There has not been a significant change in the nature of the contingent liabilities, which were disclosed in the Annual Report for the year ended 31st March, 2026.

* No circumstances have arisen since the Reporting date, which would require adjustments to or disclosure in the Financial statements.

* The figures in the Financial Statements are provisional and subject to audit.

* The Stated Capital of the Company is Rs. 362,304,201.50 represented by 8,939,651 Ordinary Shares.

COLOMBO FORT INVESTMENTS PLC

Company No PQ 100

NOTES TO THE FINANCIAL STATEMENTS FOR THE QUARTER ENDED 30TH JUNE, 2026. (Cont.)

* Details pertaining to Directors direct shareholdings as at 30th June, 2026 are given below:

Name of Director	No of Shares	
Mr. S. Shanmugalingam	* 482	(Aggregate of 397 fractional shares held in Trust consequent to the Scrip Dividends.)
Mr. Anushman Rajaratnam	1	

* The percentage of shares held by the public as at 30th June, 2026, was 15.20%.

* The number of Public Shareholders as at 30th June, 2026 were 1,142.

* The Applicable option under Colombo Stock Exchange Rule 7.13.1 (i) (b) (1) on minimum Public Holding is Option 2 and the Float Adjusted Market Capitalisation as at 30th June, 2026 was Rs. 543,530,780.80.

* Details of the Twenty Major Shareholders as at 30th June, 2026 are as follows:

Name of Shareholders	No of Shares	%
Colombo Investment Trust PLC	3,157,478	35.32
Financial Trust Ltd	2,513,878	28.12
The Colombo Fort Land & Building PLC	961,820	10.76
Property & Investment Holdings (Pvt) Ltd	639,427	7.15
Commercial Bank of Ceylon PLC / The Colombo Fort Land & Building PLC	223,490	2.50
Mr. G.M. Dhansingani	151,755	1.70
People's Leasing & Finance PLC / Mr. K.K.Shujeevan	144,372	1.61
Mrs. M.L.De Silva	133,249	1.49
People's Leasing & Finance PLC / Dr. H.S.D.Soysa & Mrs. G. Soysa	132,061	1.48
Tranz Dominion, L.L.C.	116,996	1.31
Capital Investments Ltd	50,088	0.56
Sampath Bank PLC / Ceylon Capital One Investment (Pvt) Ltd	39,829	0.45
Sampath Bank PLC / Mr. Abishek Sithampalam	28,138	0.31
Seylan Bank PLC / Mr. K.L.J.P. Liyanage	27,867	0.31
Trust Holdings & Investments (Pvt) Ltd	23,336	0.26
Mr. M.D.S. Goonatilleke	19,356	0.22
Spiceco Ltd	16,946	0.19
Mr. M.S.P. Medonsa	16,775	0.19
Mr. Arunasalam Sithampalam	15,337	0.17
Ceylon Galvanising Industries Ltd	14,781	0.17
	8,426,979	94.27